

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input type="checkbox"/> Other				Local Government Name		County	
Audit Date		Opinion Date		Date Accountant Report Submitted to State:			

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- ☐ Yes ☐ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ Yes ☐ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☐ Yes ☐ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ Yes ☐ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ Yes ☐ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ Yes ☐ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ Yes ☐ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ Yes ☐ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ Yes ☐ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.			
Reports on individual federal financial assistance programs (program audits).			
Single Audit Reports (ASLGU).			

Certified Public Accountant (Firm Name)				
Street Address		City	State	ZIP Code
Accountant Signature <i>Siegfried Crandall P.C.</i>			Date	

Township of Pine Grove
Van Buren County, Michigan
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
Year ended March 31, 2006

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	3
BASIC FINANCIAL STATEMENTS	
Government-wide financial statements:	
Statement of net assets	4
Statement of activities	5
Fund financial statements:	
Balance sheet - governmental funds	6
Statement of revenues, expenditures, and changes in fund balances - governmental funds	7
Statement of fiduciary net assets - Agency Fund	8
Notes to financial statements	9 - 15
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	16 - 17
Road Fund	18
Fire Fund	19

INDEPENDENT AUDITORS' REPORT

**Board of Trustees
Township of Pine Grove, Michigan**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Township of Pine Grove, Michigan, as of March 31, 2006, and for the year then ended, which collectively comprise the Township's basic financial statements, as listed in the contents. These financial statements are the responsibility of the Township of Pine Grove, Michigan's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Pine Grove, Michigan, as of March 31, 2006, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

The budgetary comparison schedules are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Township of Pine Grove, Michigan, has not presented the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the financial statements.

Siegfried Crandall P.C.

July 25, 2006

BASIC FINANCIAL STATEMENTS

Township of Pine Grove
STATEMENT OF NET ASSETS
March 31, 2006

	<u>Governmental activities</u>
ASSETS	
Current assets:	
Cash	\$ 730,366
Prepaid expenses	6,637
Receivables, net	<u>64,380</u>
Total current assets	801,383
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<u>551,295</u>
Total assets	<u>1,352,678</u>
LIABILITIES	
Current liabilities - payables	<u>55,446</u>
NET ASSETS	
Invested in capital assets	551,295
Restricted for public works	12,850
Unrestricted	<u>733,087</u>
Total net assets	<u>\$ 1,297,232</u>

See notes to financial statements

Township of Pine Grove
STATEMENT OF ACTIVITIES
Year ended March 31, 2006

		<u>Program revenues</u>		<u>Net (expenses) revenues and changes in net assets</u>
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants and contributions</u>	<u>Governmental activities</u>
Functions/Programs				
Governmental activities:				
Legislative	\$ 6,528	\$ -	\$ -	\$ (6,528)
General government	159,846	30,477	-	(129,369)
Public safety	131,945	25,209	-	(106,736)
Public works	112,417	15,099	4,307	(93,011)
Community and economic development	3,835	-	-	(3,835)
Health and welfare	3,726	7,924	-	4,198
Culture and recreation	144	-	-	(144)
Total governmental activities	<u>\$ 418,441</u>	<u>\$ 78,709</u>	<u>\$ 4,307</u>	<u>(335,425)</u>
General revenues:				
Taxes				288,896
State grants				217,378
Investment income				11,987
Other				<u>1,114</u>
Total general revenues				<u>519,375</u>
Change in net assets				183,950
Net assets - beginning				<u>1,113,282</u>
Net assets - ending				<u>\$ 1,297,232</u>

See notes to financial statements

Township of Pine Grove
BALANCE SHEET - governmental funds
 March 31, 2006

	<u>General</u>	<u>Road</u>	<u>Fire</u>	<u>Total governmental funds</u>
ASSETS				
Cash	\$ 729,124	\$ -	\$ 1,242	\$ 730,366
Receivables	43,038	12,196	9,146	64,380
Due from other funds	-	654	31,538	32,192
	<u>-</u>	<u>654</u>	<u>31,538</u>	<u>32,192</u>
Total assets	<u>\$ 772,162</u>	<u>\$ 12,850</u>	<u>\$ 41,926</u>	<u>\$ 826,938</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payables	\$ 13,520	\$ -	\$ 41,926	\$ 55,446
Due to other funds	32,192	-	-	32,192
	<u>32,192</u>	<u>-</u>	<u>-</u>	<u>32,192</u>
Total liabilities	<u>45,712</u>	<u>-</u>	<u>41,926</u>	<u>87,638</u>
Fund balances:				
Unreserved:				
Designated	-	12,850	-	12,850
Undesignated	726,450	-	-	726,450
	<u>726,450</u>	<u>-</u>	<u>-</u>	<u>726,450</u>
Total fund balances	<u>726,450</u>	<u>12,850</u>	<u>-</u>	<u>739,300</u>
Total liabilities and fund balances	<u>\$ 772,162</u>	<u>\$ 12,850</u>	<u>\$ 41,926</u>	<u>\$ 826,938</u>
Total fund balances - total governmental funds				\$ 739,300
Amounts reported for <i>governmental activities</i> in the statement of net assets (page 4) are different because:				
Prepaid expenses are not a current financial resource and, therefore, are not reported in the funds.				6,637
Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the funds.				<u>551,295</u>
Net assets of <i>governmental activities</i>				<u>\$ 1,297,232</u>

See notes to financial statements

Township of Pine Grove
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - governmental funds
Year ended March 31, 2006

	<u>General</u>	<u>Road</u>	<u>Fire</u>	<u>Total governmental funds</u>
REVENUES				
Taxes	\$ 79,769	\$ 135,664	\$ 101,740	\$ 317,173
Licenses and permits	25,209	-	-	25,209
State grants	217,378	-	-	217,378
Charges for services	17,299	-	-	17,299
Interest and rentals	19,911	-	-	19,911
Other	5,421	-	-	5,421
Total revenues	<u>364,987</u>	<u>135,664</u>	<u>101,740</u>	<u>602,391</u>
EXPENDITURES				
Legislative	6,528	-	-	6,528
General government	169,255	-	-	169,255
Public safety	30,205	-	101,740	131,945
Public works	32,751	122,814	-	155,565
Health and welfare	807	-	-	807
Community and economic development	3,835	-	-	3,835
Culture and recreation	144	-	-	144
Total expenditures	<u>243,525</u>	<u>122,814</u>	<u>101,740</u>	<u>468,079</u>
NET CHANGES IN FUND BALANCES	121,462	12,850	-	134,312
FUND BALANCES - BEGINNING	<u>604,988</u>	<u>-</u>	<u>-</u>	<u>604,988</u>
FUND BALANCES - ENDING	<u>\$ 726,450</u>	<u>\$ 12,850</u>	<u>\$ -</u>	<u>\$ 739,300</u>
Net change in fund balances - total governmental funds				\$ 134,312

Amounts reported for *governmental activities* in the statement of activities (page 5) are different because:

Capital assets:

Assets acquired	75,562
Provision for depreciation	(32,561)

Net increase in prepaid expenses 6,637

Change in net assets of *governmental activities* \$ 183,950

See notes to financial statements

Township of Pine Grove
STATEMENT OF FIDUCIARY NET ASSETS - Agency Fund
March 31, 2006

ASSETS

Cash	\$ <u>30,020</u>
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LIABILITIES

Payables	\$ <u>30,020</u>
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See notes to financial statements

Township of Pine Grove
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Township of Pine Grove, Michigan (the Township), conform to U.S. generally accepted accounting principles (hereinafter referred to as generally accepted accounting principles) as applicable to governments. The following is a summary of the more significant policies.

a) Reporting entity:

The accompanying financial statements present only the Township. There are no component units, entities for which the Township is considered to be financially accountable.

b) Government-wide and fund financial statements:

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Township. The effect of inter-fund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

c) Measurement focus, basis of accounting, and financial statement presentation:

The government-wide financial statements are reported using the economic resources, measurement focus, and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources, measurement focus, and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Township of Pine Grove
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

c) Measurement focus, basis of accounting, and financial statement presentation (continued):

State grants, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the government.

The Township reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

The Road Fund accounts for Township road improvements financed through property taxes.

The Fire Fund accounts for the financial resources used for the operational costs of the Township Fire protection functions. Revenues are primarily derived from property taxes.

Private-sector standards of accounting issued prior to December 1, 1989, are generally followed in the government-wide financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board (GASB).

The Township reports two fiduciary funds, its Tax Collection and Agency Fund, which account for assets held by the Township in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

d) Assets, liabilities, and net assets or equity:

i) *Bank deposits* - Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Pooled interest income is proportionately allocated to all funds.

ii) *Receivables* - In general, outstanding balances between funds are reported as "due to/from other funds." No allowance for uncollectible accounts has been recorded as the Township considers all receivables to be fully collectible.

iii) *Prepaid items* - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in the government-wide financial statements.

Township of Pine Grove
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

d) Assets, liabilities, and net assets or equity (continued):

iv) *Capital assets* - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Township as assets other than infrastructure with an initial individual cost of more than \$1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Governments can elect to account for infrastructure assets either retroactively to June 15, 1980, or prospectively. The Township has elected to account for infrastructure assets prospectively, beginning April 1, 2005.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	15 - 60 years
Park	3 - 5 years
Roads	5 - 30 years

v) *Fund equity* - In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

vi) *Property tax revenue recognition* - Property taxes are levied as of December 1 on property values assessed as of December 31 of the prior year. The billings are due on or before February 14, after which time the bill becomes delinquent and penalties and interest may be assessed by the Township. Property tax revenue is recognized in the year for which taxes have been levied and become available. The Township levy date is December 1, and, accordingly, the total levy is recognized as revenue in the current year.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Budgetary information - P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The budget document presents information by fund, function, and department. The legal level of budgetary control adopted by the governing body is the function level. All annual appropriations lapse at the end of the fiscal year. The Township had no significant budget variations during the fiscal year.

Township of Pine Grove
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 - CASH

The Township's cash is reported as follows:

	<u>Governmental activities</u>	<u>Fiduciary</u>	<u>Total</u>
Deposits	\$ 727,418	\$ 30,020	\$ 757,438
Cash on hand	<u>2,948</u>	<u>-</u>	<u>2,948</u>
Total	<u>\$ 730,366</u>	<u>\$ 30,020</u>	<u>\$ 760,386</u>

Deposits with financial institutions:

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) and the Township's investment policy authorize the Township to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations that have an office in Michigan. The Township's deposits are in accordance with statutory authority.

Custodial credit risk of deposits is the risk that, in the event of the failure of a depository financial institution, the Township will not be able to recover its deposits. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and are uncollateralized. As of March 31, 2006, \$557,971 of the Township's bank balances of \$757,971 was exposed to custodial credit risk because it was uninsured.

The Township believes that it is impractical to insure all bank deposits due to the amounts of the deposits and the limits of FDIC insurance. As a result, the Township evaluates each financial institution with which it deposits funds and assesses the risk level of each institution. Only the institutions with an acceptable estimated risk level are used as depositories.

NOTE 4 - RECEIVABLES:

Receivables as of year end for the Township's individual major funds are as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Property taxes</u>	<u>Inter- governmental</u>	<u>Totals</u>
General	\$ 2,910	\$ 6,542	\$ 33,586	\$ 43,038
Road	-	12,196	-	12,196
Fire	<u>-</u>	<u>9,146</u>	<u>-</u>	<u>9,146</u>
Totals	<u>\$ 2,910</u>	<u>\$ 27,884</u>	<u>\$ 33,586</u>	<u>\$ 64,380</u>

All receivables are due within one year and are considered fully collectible.

Township of Pine Grove
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 5 - CAPITAL ASSETS:

Capital asset activity for the year ended March 31, 2006, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated - land	\$ 79,353	\$ -	\$ -	\$ 79,353
Capital assets being depreciated:				
Buildings	252,291	5,637	-	257,928
Equipment	33,520	2,333	-	35,853
Infrastructure	233,174	67,592	-	300,766
Park	9,133	-	-	9,133
Subtotal	<u>528,118</u>	<u>75,562</u>	<u>-</u>	<u>603,680</u>
Less accumulated depreciation for:				
Buildings	43,524	5,158	-	48,682
Equipment	23,203	2,959	-	26,162
Infrastructure	23,317	24,444	-	47,761
Park	9,133	-	-	9,133
Subtotal	<u>99,177</u>	<u>32,561</u>	<u>-</u>	<u>131,738</u>
Total capital assets being depreciated, net	<u>428,941</u>	<u>43,001</u>	<u>-</u>	<u>471,942</u>
Governmental activities capital assets, net	<u>\$ 508,294</u>	<u>\$ 43,001</u>	<u>\$ -</u>	<u>\$ 551,295</u>

Depreciation expense was charged to functions of the Township as follows:

Governmental activities:	
General government	\$ 5,198
Public works	24,444
Health and welfare	<u>2,919</u>
Total governmental activities	<u>\$ 32,561</u>

Township of Pine Grove
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 - PAYABLES:

	<u>Accounts</u>	<u>Inter- govenrmental</u>	<u>Totals</u>
General	\$ 10,522	\$ 2,998	\$ 13,520
Fire	<u>-</u>	<u>41,926</u>	<u>41,926</u>
Total	<u>\$ 10,522</u>	<u>\$ 44,924</u>	<u>\$ 55,446</u>

NOTE 7 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS:

At March 31, 2006, the composition of interfund balances is as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Fund</u>	<u>Payable</u>
Road	\$ 654	General	<u>\$ 32,192</u>
Fire	<u>31,538</u>		
Total	<u>\$ 32,192</u>		

The interfund payables to the Road and Fire Funds represent revenues collected in the General Fund to pay for operational costs of the Fire and Road Funds.

NOTE 8 - RISK MANAGEMENT:

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation). The Township has purchased commercial insurance for each of these claims and is neither self-insured nor participates in a shared-risk pool. Settled claims relating to commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Township of Pine Grove
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 - DEFINED CONTRIBUTION PENSION PLAN:

The Township provides pension benefits for substantially all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. State statutes assign the authority to establish and amend benefit provisions to the Township Board of Trustees. Elected officials must have attained the age of 21 and have completed at least one year of eligibility service, which is a 12 consecutive month period during which an employee completes at least 1,000 hours of service. The first eligibility year of service begins on the day the first hour of service is completed. The Township contributes 17% of the participating employee's annual compensation to the plan. The Township's contributions are fully vested from the date of contribution. The Township is not responsible for investment management of plan assets. The Township made the required contribution of \$7,691.

NOTE 10 - CONSTRUCTION CODE ACT:

A summary of construction code enforcement transactions for the year ended March 31, 2006, is as follows:

Revenues	\$ 18,263
Expenses	<u>21,425</u>
Deficiency of revenues over expenses	<u>\$ (3,162)</u>

REQUIRED SUPPLEMENTARY INFORMATION

Township of Pine Grove
BUDGETARY COMPARISON SCHEDULE - General Fund
Year ended March 31, 2006

	<u>Original budget</u>	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES				
Taxes	\$ 103,000	\$ 103,000	\$ 79,769	\$ (23,231)
Licenses and permits	37,000	37,000	25,209	(11,791)
State grants	150,000	150,000	217,378	67,378
Charges for services	10,750	10,750	17,299	6,549
Interest and rentals	11,200	11,200	19,911	8,711
Other	5,103	5,103	5,421	318
Total revenues	<u>317,053</u>	<u>317,053</u>	<u>364,987</u>	<u>47,934</u>
EXPENDITURES				
Legislative	<u>6,528</u>	<u>6,528</u>	<u>6,528</u>	<u>-</u>
General government:				
Supervisor	14,240	14,240	13,294	946
Elections	6,000	6,000	719	5,281
Assessor	16,200	18,595	16,447	2,148
Clerk	19,920	19,920	20,099	(179)
Board of Review	2,050	2,050	1,479	571
Treasurer	22,635	22,635	20,938	1,697
Hall and grounds	23,942	30,299	29,709	590
Cemetery	13,400	13,400	9,600	3,800
Other	63,979	70,834	56,970	13,864
Total general government	<u>182,366</u>	<u>197,973</u>	<u>169,255</u>	<u>28,718</u>
Public safety - building inspections	<u>37,000</u>	<u>37,000</u>	<u>30,205</u>	<u>6,795</u>
Public works:				
Street lights	2,500	2,517	2,517	-
Transfer station	33,180	33,180	27,417	5,763
Public transit	600	600	600	-
Drains at large	2,000	2,217	2,217	-
Total public works	<u>38,280</u>	<u>38,514</u>	<u>32,751</u>	<u>5,763</u>
Health and welfare - ambulance	<u>2,000</u>	<u>2,204</u>	<u>807</u>	<u>1,397</u>

Township of Pine Grove**BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)**

Year ended March 31, 2006

	<u>Original budget</u>	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
EXPENDITURES (Continued)				
Community and economic development - planning and zoning	<u>\$ 6,166</u>	<u>\$ 6,286</u>	<u>\$ 3,835</u>	<u>\$ 2,451</u>
Culture and recreation:				
Parks	<u>500</u>	<u>500</u>	<u>144</u>	<u>356</u>
Library	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total culture and recreation	<u>1,000</u>	<u>1,000</u>	<u>144</u>	<u>856</u>
Total expenditures	<u>273,340</u>	<u>289,505</u>	<u>243,525</u>	<u>45,980</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>43,713</u>	<u>27,548</u>	<u>121,462</u>	<u>93,914</u>
OTHER FINANCING USES				
Transfer out - Road fund	<u>(13,586)</u>	<u>(22,734)</u>	<u>-</u>	<u>22,734</u>
NET CHANGES IN FUND BALANCES	<u>30,127</u>	<u>4,814</u>	<u>121,462</u>	<u>116,648</u>
FUND BALANCES - BEGINNING	<u>604,988</u>	<u>604,988</u>	<u>604,988</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 635,115</u>	<u>\$ 609,802</u>	<u>\$ 726,450</u>	<u>\$ 116,648</u>

Township of Pine Grove
BUDGETARY COMPARISON SCHEDULE - Road Fund
Year ended March 31, 2006

	<u>Original budget</u>	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES				
Taxes	\$ 135,664	\$ 135,664	\$ 135,664	\$ -
EXPENDITURES				
Public works	<u>149,250</u>	<u>158,398</u>	<u>122,814</u>	<u>35,584</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(13,586)</u>	<u>(22,734)</u>	<u>12,850</u>	<u>35,584</u>
OTHER FINANCING SOURCES				
Transfer in - General fund	<u>13,586</u>	<u>22,734</u>	<u>-</u>	<u>(22,734)</u>
NET CHANGES IN FUND BALANCES	-	-	12,850	12,850
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,850</u>	<u>\$ 12,850</u>

Township of Pine Grove
BUDGETARY COMPARISON SCHEDULE - Fire Fund
Year ended March 31, 2006

	<u>Original budget</u>	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES				
Property taxes	\$ -	\$ 101,740	\$ 101,740	\$ -
EXPENDITURES				
Public safety	-	101,740	101,740	-
NET CHANGES IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>